

EXHIBIT A

DEBTOR: Epic Companies Midwest LLC

CASE NO: 24-30281

Form 2-B
CASH RECEIPTS AND DISBURSEMENTS STATEMENT

For Period: 2/1/2025 to 2/28/2025

CASH FLOW SUMMARY	<u>Jul-24</u>	<u>Aug-24</u>	<u>Sep-24</u>	<u>Oct-24</u>	<u>Nov-24</u>	<u>Dec-24</u>	<u>Jan-25</u>	<u>Feb-25</u>	<u>Accumulated</u>
1. Beginning Cash Balance	\$ 272,606.35	\$ 278,122.33	\$ 158,003.89	\$ 239,981.88	\$ 53,582.73	\$ 84,942.15	\$ 54,191.40	\$ 73,220.28	272,606.35
2. Cash Receipts									
Operations	-	-	-	-	-	3,720.50	-	-	3,720.50
Loan Principal Repayment	-	-	150,000.00	-	25,000.00	-	-	-	175,000.00
Loans/advances	-	-	-	-	100,000.00	100,000.00	100,000.00	100,000.00	400,000.00
Other: Loan Interest Income	4,999.99	4,406.25	2,770.83	2,770.83	270.83	2,500.00	18,596.58	-	36,315.31
Other: Interest Income	515.99	-	-	-	-	-	-	-	515.99
Total Cash Receipts	\$ 5,515.98	\$ 4,406.25	\$ 152,770.83	\$ 2,770.83	\$ 125,270.83	\$ 106,220.50	\$ 118,596.58	\$ 100,000.00	615,551.80
3. Cash Disbursements									
Operations	-	19,119.62	4,627.23	276.12	8,850.91	10,923.87	16,743.70	11,459.21	72,000.66
Debt Service/Secured loan payment	-	-	-	-	-	-	-	-	-
Professional fees/U.S. Trustee fees	-	105,405.07	66,165.61	188,893.86	85,060.50	126,047.38	82,824.00	82,334.50	736,730.92
Other	-	-	-	-	-	-	-	-	-
Total Cash Disbursements	\$ -	\$ 124,524.69	\$ 70,792.84	\$ 189,169.98	\$ 93,911.41	\$ 136,971.25	\$ 99,567.70	\$ 93,793.71	808,731.58
4. Net Cash Flow (Total Cash Receipts less Total Cash Disbursements)	5,515.98	(120,118.44)	81,977.99	(186,399.15)	31,359.42	(30,750.75)	19,028.88	6,206.29	(193,179.78)
5 Ending Cash Balance (to Form 2-C)	\$ 278,122.33	\$ 158,003.89	\$ 239,981.88	\$ 53,582.73	\$ 84,942.15	\$ 54,191.40	\$ 73,220.28	\$ 79,426.57	79,426.57

CASH BALANCE SUMMARY

	<u>Financial Institution</u>	<u>Book Balance</u>
Petty Cash	\$	0
Operating Account	<u>First Western Bank & Trust</u>	0
Debtor-in-possession Account	<u>US Bank</u>	79,426.57
Other Interest-bearing Account	<u>Bank Forward</u>	0
TOTAL (must agree with Ending Cash Balance above)	\$	<u>79,426.57</u>

- (1) *Accumulated beginning cash balance is the cash available at the commencement of the case. Current month beginning cash balance should equal the previous month's ending balance.*
- (2) *All cash balances should be the same.*

DEBTOR: Epic Companies Midwest LLC CASE NO: 24-30281

Form 2-B
CASH RECEIPTS AND DISBURSEMENTS STATEMENT

For Period: 2/1/2025 to 2/28/2025

CASH RECEIPTS DETAIL
(attach additional sheets as necessary)

Account No: XXXXXXXXXX

Date	Payer	Description	Amount
02/27/2025	Epic Companies Midwest 2023 LL Loans/advances		\$ 100,000.00

Total Cash Receipts \$ 100,000.00 (1)

(1) Total for all accounts should agree with total cash receipts listed on Form 2-B, page 1

DEBTOR: Epic Companies Midwest LLC

CASE NO: 24-30281

Form 2-B
CASH RECEIPTS AND DISBURSEMENTS STATEMENT
For Period: 2/1/2025 to 2/28/2025

CASH DISBURSEMENTS DETAIL
(attach additional sheets as necessary)

Account No: XXXXXXXXXX

Date	Check No.	Payee	Description (Purpose)	Amount
				\$
02/04/2025	1023	Giga-Green Technologies, Inc.	Operations	1,480.00
02/04/2025	1024	US Trustee Payment Center	Professional fees/U.S. Trustee fees	1,680.00
02/14/2025	ACH	Fredrikson & Byron	Professional fees/U.S. Trustee fees	36,048.00
02/14/2025	1025	Lighthouse Management Grou	Professional fees/U.S. Trustee fees	21,756.50
02/14/2025	1025	Lighthouse Management Grou	Operations	5.76
02/18/2025		USBank	Operations	147.44
02/18/2025	ACH	Vicki Campbell	Operations	1,832.00
02/27/2025	1026	First Interstate Bank	Operations	25.00
02/27/2025	1027	Western State Bank	Operations	25.00
02/27/2025	1028	Bravera Bank	Operations	25.00
02/27/2025	1029	Lighthouse Management Grou	Professional fees/U.S. Trustee fees	22,850.00
02/27/2025	1029	Lighthouse Management Grou	Operations	7,919.01

Total Cash Disbursements \$ 93,793.71 (1)

(1) Total for all accounts should agree with total cash disbursements listed on Form 2-B, page 1

COMPARATIVE BALANCE SHEET

For Period Ending 2/28/2025

ASSETS

Current Assets:

#	7/8/2024	7/31/2024	8/31/2024	9/30/2024	10/31/2024	11/30/2024	12/31/2024	1/31/2025	2/28/2025	Petition Date (1)
Cash (from Form 2-B, line 5)	\$ -	\$ 278,122.33	\$ 158,003.89	\$ 239,981.88	\$ 53,582.73	\$ 84,942.15	\$ 54,191.40	\$ 73,220.28	\$ 79,426.57	\$ 272,606.35
Accounts Receivable (from Form 2-E)	-	285,191.32	349,092.78	489,450.57	692,197.24	745,582.38	816,299.79	857,006.94	880,340.94	187,877.79
Receivable from Officers, Employees, Affiliates	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-
Other Current Assets (List)	-	-	-	-	-	-	-	-	-	-
Total Current Assets	\$ -	\$ 563,313.65	\$ 507,096.67	\$ 729,432.45	\$ 745,779.97	\$ 830,524.53	\$ 870,491.19	\$ 930,227.22	\$ 959,767.51	\$ 460,484.14
Fixed Assets:										
Land	\$ -	-	-	-	-	-	-	\$ -	\$ -	\$ -
Building	-	-	-	-	-	-	-	-	-	-
Equipment, Furniture and Fixtures	-	-	-	-	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Depreciation	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)
Net Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Assets (List):										
Investment Beacon NW	-	345,000.00	345,000.00	345,000.00	345,000.00	345,000.00	345,000.00	345,000.00	345,000.00	345,000.00
Notes Receivable	-	18,287,000.00	18,287,000.00	18,137,000.00	18,137,000.00	18,112,000.00	18,112,000.00	18,112,000.00	18,112,000.00	18,062,000.00
BNW -KA Activity	-	(24,150.00)	(24,150.00)	(24,150.00)	(24,150.00)	(24,150.00)	(24,150.00)	(24,150.00)	(24,150.00)	(24,150.00)
TOTAL ASSETS	\$ -	\$ 19,171,163.65	\$ 19,114,946.67	\$ 19,187,282.45	\$ 19,203,629.97	\$ 19,263,374.53	\$ 19,303,341.19	\$ 19,363,077.22	\$ 19,392,617.51	\$ 18,843,334.14

LIABILITIES

Post-petition Accounts Payable (from Form 2-E)	\$ -	\$ 18,597.82	\$ 38,237.24	\$ 56,835.07	\$ 75,432.89	\$ 75,432.89	\$ 75,432.89	\$ 75,432.89	\$ 75,432.89	\$ -
Post-petition Accrued Professional Fees (from Form 2-E)	-	-	-	-	-	-	-	-	-	-
Post-petition Taxes Payable (from Form 2-E)	-	-	-	-	-	-	-	-	-	-
Post-petition Notes Payable	-	-	-	-	-	-	-	-	-	-
Other Post-petition Payable(List): due to ECMW 2023	-	-	-	-	-	100,000.00	200,000.00	300,000.00	400,000.00	-
Total Post Petition Liabilities	\$ -	\$ 18,597.82	\$ 38,237.24	\$ 56,835.07	\$ 75,432.89	\$ 175,432.89	\$ 275,432.89	\$ 375,432.89	\$ 475,432.89	\$ -
Pre Petition Liabilities:										
Secured Debt	-	-	-	-	-	-	-	-	-	-
Priority Debt	-	-	-	-	-	-	-	-	-	-
Prepetition Unsecured Debt	-	17,852,890.00	18,102,890.00	18,102,890.00	18,102,890.00	18,102,890.00	18,102,890.00	18,102,890.00	18,102,890.00	17,852,890.00
Class B	-	854,500.00	854,500.00	854,500.00	854,500.00	854,500.00	854,500.00	854,500.00	854,500.00	854,500.00
Total Pre Petition Liabilities	\$ -	\$ 18,707,390.00	\$ 18,957,390.00	\$ 18,957,390.00	\$ 18,957,390.00	\$ 18,957,390.00	\$ 18,957,390.00	\$ 18,957,390.00	\$ 18,957,390.00	\$ 18,707,390.00
TOTAL LIABILITIES	\$ -	\$ 18,725,987.82	\$ 18,995,627.24	\$ 19,014,225.07	\$ 19,032,822.89	\$ 19,132,822.89	\$ 19,232,822.89	\$ 19,332,822.89	\$ 19,432,822.89	\$ 18,707,390.00

OWNERS' EQUITY

Owner's/Stockholder's Equity	\$ -	\$ 445,175.83	\$ 119,319.43	\$ 173,057.38	\$ 170,807.08	\$ 130,551.64	\$ 70,518.30	\$ 30,254.33	\$ (40,205.38)	\$ 135,944.14
Retained Earnings - Prepetition	-	-	-	-	-	-	-	-	-	-
Retained Earnings - Post-petition	-	-	-	-	-	-	-	-	-	-
TOTAL OWNERS' EQUITY	\$ -	\$ 445,175.83	\$ 119,319.43	\$ 173,057.38	\$ 170,807.08	\$ 130,551.64	\$ 70,518.30	\$ 30,254.33	\$ (40,205.38)	\$ 135,944.14
TOTAL LIABILITIES AND OWNERS' EQUITY	\$ -	\$ 19,171,163.65	\$ 19,114,946.67	\$ 19,187,282.45	\$ 19,203,629.97	\$ 19,263,374.53	\$ 19,303,341.19	\$ 19,363,077.22	\$ 19,392,617.51	\$ 18,843,334.14

(1) Petition date values are taken from the Debtor's balance sheet as of the petition date or are the values listed on the Debtor's schedules.

DEBTOR: Epic Companies Midwest LLCCASE 24-30281

Form 2-D
PROFIT AND LOSS STATEMENT
For Period 2/1/2025 to 2/28/2025

	<u>Current</u> <u>Month</u>	<u>Accumulated</u> <u>Total (1)</u>
Gross Operating Revenue	\$ -	\$ 21,096.58
Less: Discounts, Returns and Allowances	(-)	(-)
Net Operating Revenue	\$ -	\$ 21,096.58
Cost of Goods Sold	-	-
Gross Profit	\$ -	\$ 21,096.58
Operating Expenses		
Compensation	\$ -	\$ -
Selling, General and Administrative	11,459.21	63,652.93
Rents and Leases	-	-
Depreciation, Depletion and Amortization	-	-
Other (list): _____	-	-
	-	-
Total Operating Expenses	\$ 11,459.21	\$ 63,652.93
Operating Income (Loss)	\$ (11,459.21)	\$ (42,556.35)
Non-Operating Income and Expenses		
Other Non-Operating Expenses	\$ -	\$ -
Gains (Losses) on Sale of Assets	-	-
Interest Income		15,734.72
Interest Expense	-	-
Other Non-Operating Income	-	-
Net Non-Operating Income or (Expenses)	\$ -	\$ 15,734.72
Reorganization Expenses		
Legal and Professional Fees	\$ 80,654.50	\$ 734,269.92
Other Reorganization Expense	1,680.00	2,461.00
Total Reorganization Expenses	\$ 82,334.50	\$ 736,730.92
Net Income (Loss) Before Income Taxes	\$ (93,793.71)	\$ (763,552.55)
Federal and State Income Tax Expense (Benefit)	-	-
NET INCOME (LOSS)	\$ (93,793.71)	\$ (763,552.55)

(1) Accumulated Totals include all revenue and expenses since the petition date.

DEBTOR: Epic Companies Midwest LLC

CASE NO:

24-30281

Form 2-E
SUPPORTING SCHEDULES

For Period: 2/1/2025 to 2/28/2025

ACCOUNTS RECEIVABLE AND POST PETITION PAYABLE AGING

<u>Due</u>	<u>7/31/2024</u>	<u>8/31/2024</u>	<u>9/30/2024</u>	<u>10/31/2024</u>	<u>11/30/2024</u>	<u>12/31/2024</u>	<u>1/31/2025</u>	<u>2/28/2025</u>	<u>Post Petition Accounts Payable</u>
Under 30 days	\$ 95,885.44	164,922.29	140,628.62	203,017.50	53,655.97	73,217.41	41,519.64	23,334.00	0.00
30 to 60 days	-	95,614.61	164,651.46	140,357.79	202,746.67	51,155.97	73,217.41	41,519.64	0.00
61 to 90 days	-	-	95,614.61	164,651.46	140,357.79	202,746.67	51,155.97	73,217.41	0.00
91 to 120 days	-	-	-	95,614.61	164,651.46	140,357.79	202,475.84	51,155.97	0.00
Over 120 days	-	-	-	-	95,614.61	260,266.07	400,082.20	602,558.04	75,432.89
Total Post Petition	<u>95,885.44</u>	<u>260,536.90</u>	<u>400,894.69</u>	<u>603,641.36</u>	<u>657,026.50</u>	<u>727,743.91</u>	<u>768,451.06</u>	<u>791,785.06</u>	
Pre Petition Amounts	<u>189,305.88</u>	<u>188,555.88</u>	<u>188,555.88</u>	<u>188,555.88</u>	<u>188,555.88</u>	<u>188,555.88</u>	<u>188,555.88</u>	<u>188,555.88</u>	
Total Accounts Receivable	\$ 285,191.32	\$ 449,092.78	589,450.57	792,197.24	845,582.38	916,299.79	957,006.94	980,340.94	
Less: Bad Debt Reserve	-	(100,000.00)	(100,000.00)	(100,000.00)	(100,000.00)	(100,000.00)	(100,000.00)	(100,000.00)	
Net Accounts Receivable (to Form 2-C)	<u>\$ 285,191.32</u>	<u>\$ 349,092.78</u>	<u>489,450.57</u>	<u>692,197.24</u>	<u>745,582.38</u>	<u>816,299.79</u>	<u>857,006.94</u>	<u>880,340.94</u>	
									Total Post Petition Accounts Payable
									<u>75,432.89</u>

* Attach a detail listing of accounts receivable and post-petition accounts payable

SCHEDULE OF PAYMENTS TO ATTORNEYS AND OTHER PROFESSIONALS

	<u>Month-end Retainer Balance</u>	<u>Current Month's Accrual</u>	<u>Paid in Current Month</u>	<u>Court Approval</u>	<u>Month-end Balance Due *</u>	<u>Prev Paid Cumulative</u>	<u>Current Paid Cumulative</u>
Debtor's Counsel	\$ 1,153.50						
Counsel for Unsecured Creditors' Committee		-	-		-	104,454.42	104,454.42
Trustee's Counsel		36,048.00	36,048.00		-	180,673.96	216,721.96
Accountant							
Other: CRO	38,495.00	44,606.50	44,606.50		-	368,487.04	413,093.54
Total	\$ 39,648.50	\$ 80,654.50	\$ 80,654.50		-	653,615.42	734,269.92

*Balance due to include fees and expenses incurred but not yet paid.

SCHEDULE OF PAYMENTS AND TRANSFERS TO PRINCIPALS/EXECUTIVES**

<u>Payee Name</u>	<u>Position</u>	<u>Nature of Payment</u>	<u>Amount</u>
Vicki Campbell	Governor & Accountant	accounting services	\$ 1,832.00

**List payments and transfers of any kind and in any form made to or for the benefit of any proprietor, owner, partner, shareholder, officer or director.

**Pre-Petition
Accounts Payable** 108,634.48

**Total
Accounts Payable** 184,067.37